 Missouri Department of Natural Resources Administrative Policies and Procedures		
Chapter 7 Financial Management/Purchasing Purchasing Policy		
Purchasing Card Procedures	Effective date	Revised
Number: 7.12-01	June 25, 2012	

REFERENCES

DNR policies and procedures

Out of State Travel 6.02
Travel Policy 6.04
Expense Accounts 7.01
Purchasing 7.06
Payments 7.07
Purchasing Card 7.12

Related resources

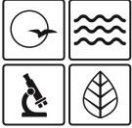
State of Missouri, Office of Administration, Purchasing Card Program, Policy & Procedure Manual

OBTAINING A CARD

Employees interested in receiving a State Purchasing Card for official State business must read and understand the Purchasing Card Policy and Procedure. The employee must complete, sign and submit the Purchasing Cardholder Account Action Request form (Attachment 6) to the Division Purchasing Card Coordinator for approval. The Division Purchasing Card Coordinator will forward the form to the Department Purchasing Card Coordinator.

Upon receipt of these forms the Department Purchasing Card Coordinator will:

- review the above referenced forms and set up the account online through Commercial Bankcard maintenance tool;
- contact cardholder/user about training schedule and confirm training dates through Outlook;
- obtain signatures on the State of Missouri Purchasing Card Cardholder Agreement form (Attachment 4) and Purchasing Card Acceptance form (Attachment 7) and release cards for participants attending in person once the training has concluded. For phone participants, mail the forms and card to the participants after training is conducted;
- File all signed forms in card file.

 Missouri Department of Natural Resources Administrative Policies and Procedures		
Chapter 7 Financial Management/Purchasing Purchasing Policy		
Purchasing Card Procedures	Effective date	Revised
Number: 7.12-01	June 25, 2012	

CARD SECURITY

The card is the cardholder's responsibility. The card and card number must be safeguarded against use by unauthorized individuals in the same manner as a personal credit card. **Only the authorized cardholder can use the card.**

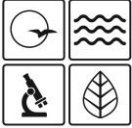
Upon receipt of the purchasing card, the cardholder must sign the back immediately and call the 800-telephone number printed on the sticker on the card to activate the card. Contact the Division or Department Purchasing Card Coordinator if assistance is needed.

If the cardholder suspects the security of the account has been compromised, immediately notify the Department Purchasing Card Coordinator or UMB Security at 800-821-5184 if the Department Purchasing Card Coordinator is not available. The Department Purchasing Card Coordinator will instruct the bank to cancel the account and issue a new card. The new card will be delivered to the Department Purchasing Card Coordinator within 4 – 9 business days. The compromised card shall be destroyed on-site. The approver/supervisor shall return a completed Purchasing Cardholder Account Action Request form (Attachment 6) indicating the destroyed by/date. The cardholder will serve as a witness to this action by initialing and dating the form. The form shall be routed to the Division Purchasing Card Coordinator which will be forwarded to the Department Purchasing Card Coordinator.

ADJUSTMENTS TO TRANSACTION/CYCLE LIMITS AND MERCHANT TYPES

Purchasing cards are set up with standard transaction and cycle limits and are open to specific types of vendors. The standard card limits are: single transactions of \$1,000 or less and cycle limits of \$3,000. This does not mean that cardholders are prohibited from making transactions that exceeds those limits. They do need to request the restrictions be adjusted, either temporarily or permanently depending on the circumstances.

Purchasing cards are also limited to the types of purchases and vendors for which they can be used. The basic set up is to allow purchases at local stores, hotels or on-line purchases. Some vendors are set up to be restricted from the purchasing card process such as liquor stores. There are times that a vendor is set up in the credit card system under an incorrect merchant code that is restricted but the transaction is a legitimate transaction. These restrictions can also be adjusted, either temporarily or permanently depending on the circumstances.

 Missouri Department of Natural Resources Administrative Policies and Procedures		
Chapter 7 Financial Management/Purchasing Purchasing Policy		
Purchasing Card Procedures	Effective date	Revised
Number: 7.12-01	June 25, 2012	

Adjustments need to be requested prior to making the transaction. To request a card adjustment, the cardholder must contact their Division Purchasing Card Coordinator. The Division Purchasing Card Coordinator will submit the request to the Department Purchasing Card Coordinator who will then submit the request to the providing bank.

For credit limit increases of more than \$25,000 per month, a written request must be submitted through the Division Purchasing Coordinator to the Department Purchasing Card Coordinator. The Department Purchasing Card Coordinator must then submit a written request in advance to OA, Division of Accounting.

Once the adjustment has been made, the cardholder needs to complete their transaction. It is important the cardholder make their transaction quickly as restrictions are only lifted for a short time (a day or two).

Declined Purchasing Card

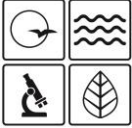
If the card is declined the cardholder may contact the Department or Division Purchasing Card Coordinator to help determine if the card was declined due to blocking of the vendor or exceeding the monthly cycle limit or single transaction limit imposed on the card, etc.

RENEWING THE CARD

A renewal card will be automatically issued before the card expiration date. Cardholders will be notified by the Department Purchasing Card Coordinator to schedule refresher training before receiving the renewal card. Refresher training **must** be attended before receiving the renewal card. Failure to attend refresher training could result in the cancellation of the card. The expired card must be destroyed on-site. Upon destruction, the authorized approver or supervisor will submit a completed Purchasing Cardholder Account Action Request form (Attachment 6) indicating the destroyed by/date. The cardholder will serve as a witness to this action by initialing and dating the form. The form shall be routed through the Division Purchasing Card Coordinator to the Department Purchasing Card Coordinator.

CANCELLING CARDS/CLOSING THE ACCOUNT

To cancel a card, the cardholder, authorized approver or the cardholder's supervisor will destroy the card on-site. Upon destruction, the authorized approver or supervisor will submit a completed Purchasing Cardholder Account Action Request form (Attachment 6) indicating the destroyed by/date. The cardholder will serve as a witness to this action by

 Missouri Department of Natural Resources Administrative Policies and Procedures		
Chapter 7 Financial Management/Purchasing Purchasing Policy		
Purchasing Card Procedures	Effective date	Revised
Number: 7.12-01	June 25, 2012	

initialing and dating the form. The form will then be routed through the Division Purchasing Card Coordinator to the Department Purchasing Card Coordinator. The Department Purchasing Card Coordinator will process the cancellation and close the account through the providing bank.

REPORTING A LOST OR STOLEN CARD

If the purchasing card is lost or stolen, immediately notify all of the following:

- UMB Security at 1-800-821-5184;
- The Division Purchasing Card Coordinator. (Attachment 1 lists the Division Purchasing Card Coordinators and their back-ups); and
- The Department Purchasing Card Coordinator.

Immediate notification of a lost or stolen purchasing card will prevent the cardholder from being held personally responsible for the payment of unauthorized purchases.

CARD CHANGES

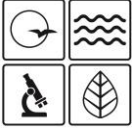
Any changes (name or address, permanent per transaction or cycle limits) can be requested by contacting the Division Purchasing Card Coordinator. The Division Purchasing Card Coordinator will complete a Purchasing Cardholder Agreement Action Request Form (Attachment 6) and forward it to the Department Purchasing Card Coordinator for processing with the bank.

USING THE PURCHASING CARD

Attachment 2 lists examples of items which are allowable purchases with the State Purchasing Card. Attachment 3 provides examples of items that are not allowed/excluded purchases. However, Attachments 2 and 3 are intended to offer guidance and do not represent all-inclusive lists of acceptable/unacceptable items. Questions regarding the allowability of potential purchases should be directed to the Division and/or Department Purchasing Card Coordinators prior to the purchase being made.

Purchases Greater than \$3,000 and Contract Purchases

Purchases greater than \$3,000 are allowed on the purchasing card without going through an encumbrance process. If an item required bidding, bid documentation must be attached with other payment documentation when processing the purchasing card statement. Purchases using a statewide or department contract are also allowed to be made with the

 Missouri Department of Natural Resources Administrative Policies and Procedures		
Chapter 7 Financial Management/Purchasing Purchasing Policy		
Purchasing Card Procedures	Effective date	Revised
Number: 7.12-01	June 25, 2012	

purchasing card as long as the contract number is notated in the description field when processing the payment document.

1099 Reportable Services

The State Purchasing Card may be used and is recommended to be used for services as long as the transaction is less than \$10,000. 1099 reportable transactions paid by credit card are **NOT** reportable under IRS Section 6041 by the cardholder (State of Missouri), regardless of whether the vendor is incorporated, as long as the transaction is less than \$10,000. The merchant's acquiring bank will be responsible for the 1099-reporting for payments made by credit cards.

Telephone and Internet Orders

For telephone or internet orders, ensure complete shipping address and instructions are given to the vendor along with the cardholder's name and telephone number (e.g., name, agency name, complete street address, room number, city, state, zip code). Notify the vendor the order is for a tax exempt organization and request a detailed sales receipt. To prevent duplicate payments, instruct the vendor **NOT** to invoice the agency.

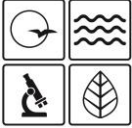
Sales Tax

The cardholder is responsible for ensuring Missouri sales tax is not included in each charge. The cardholder must **remind the vendor of the state's tax exempt status when making a purchase**. If Missouri sales tax is included, the cardholder must work with the vendor to correct the purchase amount. If Missouri sales tax is charged to the Purchasing Card and the cardholder cannot get a credit from the vendor or it is not cost effective to attempt to get a credit for the sales tax, the cardholder must supply written justification explaining the situation. This should not be a regular occurrence for a cardholder. If sales tax is charged from a non-Missouri state, the Department is responsible for paying for the sales tax.

See Attachment 5 for the State of Missouri Exemption from Sales and Use Tax on Purchases certification.

Credits

Credits reverse charges made to accounts due to returns or improper charges such as sales tax. Credits need to be accounted for in the same manner as the original charges and include the same type of documentation. Credits should be obtained as quickly as possible so they will appear on the same statement. If the credit does not appear on the same statement as the original charge, the cardholder has two options:

 Missouri Department of Natural Resources Administrative Policies and Procedures		
Chapter 7 Financial Management/Purchasing Purchasing Policy		
Purchasing Card Procedures	Effective date	Revised
Number: 7.12-01	June 25, 2012	

1. The cardholder may short pay the statement with the charge in the amount of the credit. The cardholder must remember to only apply the credit once. When the statement with the credit comes through, the credit cannot be applied because it already was with the original charge.
2. The cardholder may pay the full amount of the original charge noting that a credit will appear on the next statement. When the credit comes through on the next statement, the credit should be applied utilizing the same accounting information as the original charge.

If a credit balance remains on an account for a period of time or the account gets closed with a credit balance, the Division Coordinator may request the credit be transferred to another open account through the Department Coordinator. If the credit balance remains on an account for approximately 12 months, the bank will issue a check. The check needs to be deposited into Department funds by the office where it is received and the Division Coordinator and the Department Coordinator must be notified.

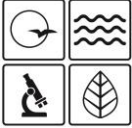
Receipt of Goods and Services

The cardholder is responsible for ensuring receipt of goods and services and must follow-up with the vendor to resolve any delivery problems, discrepancies, and damaged goods. Charges for freight should be checked to ensure the amount is correct according to the freight terms stated by the company or noted on the packing slip.

Retain the credit card receipt and shipping documentation. All purchases require detailed transaction documentation from the vendor regardless of the order method. The detailed charge receipt from the vendor will serve as an invoice. However, the vendor needs to provide a detailed description of the goods on the charge receipt, not just "misc." If a detailed invoice cannot be obtained from the vendor, a written itemization of the charges must be attached to the receipt from the vendor showing the charge amount.

If a receipt is lost, the cardholder is responsible for working with the vendor to obtain a copy. If the replacement is used in place of the original, the cardholder must certify the documents as original by printing "Use as Original; Original not available" on the replacement document with the cardholder's signature and date.

If the cardholder cannot obtain a substitute draft of a charge or credit slip from the vendor, complete the State of Missouri Visa Purchasing Card Dispute Form (Attachment 8) using the first check box.

 Missouri Department of Natural Resources Administrative Policies and Procedures		
Chapter 7 Financial Management/Purchasing Purchasing Policy		
Purchasing Card Procedures	Effective date	Revised
Number: 7.12-01	June 25, 2012	

Disputed monthly statement charges

Disputed billings can result from failure to receive goods or services, fraud or misuse, altered charges, defective merchandise, incorrect amounts, duplicate charges, credits not processed, etc. Disputed items should be documented in writing along with the resolution agreed to between the cardholder and the vendor. A copy of the written documentation should be attached to the applicable monthly billing statements. For example, documentation should be attached to a monthly billing statement explaining each disputed credit received for returns or exchanges.

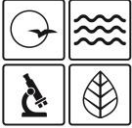
If resolution of the discrepancy does not occur after follow up with the vendor, contact the Division Purchasing Card Coordinator or the Department Purchasing Card Coordinator for assistance. If necessary, the cardholder may be requested to complete a State of Missouri Visa Purchasing Card Dispute Form (Attachment 8) to include written justification. The justification will explain the discrepancy and steps that were taken by the cardholder and others to resolve the issue. The dispute form will be routed through the Division Purchasing Card Coordinator to the Department Purchasing Card Coordinator who will forward it to UMB to obtain resolution with the vendor. It is very important that disputed items be addressed as quickly as possible. The bank must be notified of any disputed items **within 60 days** of the statement end date in which the items was purchased.

Once the dispute form is submitted to the bank, the cardholder may receive a Dispute Questionnaire from the bank depending on the situation. This must be completed and returned in the timeframe specified on the questionnaire. The questionnaire will be routed through the Division Purchasing Card Coordinator to the Department Purchasing Card Coordinator who will forward it to UMB. A copy will be retained with the original dispute form.

CARDHOLDER STATEMENT CERTIFICATION

The appropriate certification statement and signature of the cardholder must be on the monthly statement. The statement is as follows:

“I certify that the above charges are accurate and complete, are for official State business, and are in accordance with all State and Department purchasing and payment regulations.”

 Missouri Department of Natural Resources Administrative Policies and Procedures		
Chapter 7 Financial Management/Purchasing Purchasing Policy		
Purchasing Card Procedures	Effective date	Revised
Number: 7.12-01	June 25, 2012	

AUTHORIZED APPROVER STATEMENT CERTIFICATION

The appropriate certification statement and signature of the authorized approver must be on the monthly statement. The statement is as follows:

“I certify that I have reviewed the statement of the cardholder indicated above and the charges are accurate and complete, are for official State business, and are in accordance with all State and Department purchasing and payment regulations.”

RECONCILIATION AND APPROVAL PROCESS

Upon receipt of the monthly statement, the cardholder must send such statement and all appropriate documentation to the authorized approver within two working days for signature. The documentation packet should be organized as follows:

- 1) Monthly billing statement from bank;
- 2) Written justification, if necessary;
- 3) Charge and credit slips, packing slips, etc. in the order they appear on the statement.

Cardholders **must not** apply final approval to their own purchasing card payments in SAM II.

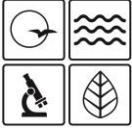
RECORD KEEPING AND DOCUMENTATION

Standard payment policies require retention of receipts and other documentation. Documentation should be scanned and indexed in ECM (Enterprise Content Management) within two (2) weeks of the SAM II acceptance date.

STAFF RESPONSIBILITIES

Department Purchasing Card Coordinator’s responsibilities

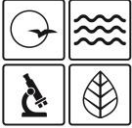
- Coordinate activities between the Division Purchasing Card Coordinator(s) and the bank to obtain purchasing card accounts and to make any changes to the accounts.
- Work with the bank and Division Purchasing Card Coordinator(s) to resolve any issues/concerns related to the agency’s purchasing card program.
- Keep records of completed forms submitted to the bank for each cardholder.

 Missouri Department of Natural Resources Administrative Policies and Procedures		
Chapter 7 Financial Management/Purchasing Purchasing Policy		
Purchasing Card Procedures	Effective date	Revised
Number: 7.12-01	June 25, 2012	

- Review forms submitted by Division Purchasing Card Coordinator(s) to ensure the form has the required information completed and an original Division authorized signature.
- Apply the Departmental approval signature on the forms.
- Update the Department's purchasing card policy and other documentation as needed.
- Ensure that potential and current cardholders have access to the DNR Purchasing Card Policy and Procedures and the DNR Purchasing Card Cardholder Agreement.
- Train each cardholder prior to the distribution of the purchasing card to the employee. The training must include, but is not limited to, the topics covered in the DNR Purchasing Card Policy and Procedures and the DNR Purchasing Card Cardholder Agreement. The training must provide detailed card use procedures and cardholder responsibilities.
- Receipt of the purchasing card from the bank. The card will be kept in safekeeping or in a locked file until training has been completed and distribution to the cardholder. No cardholder information will be given to unauthorized personnel by the coordinator.
- Forward any completed State of Missouri Visa Purchasing Card Dispute Forms (Attachment 8) to the bank via e-mail. Work with the bank to resolve the issue. Contact the Division Purchasing Card Coordinator and cardholder to let them know when the resolution has been completed.
- Maintain and keep in safe keeping a master list of all purchasing cards, including but not limited to, agency name, cardholder name and card/account number.
- Notify the bank of any card cancellations or changes in cardholder names or addresses.
- Retain proof of destruction of canceled cards for audit purposes.
- Perform an annual assessment of each cardholder account for the agency.

Division Purchasing Card Coordinator Responsibilities

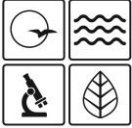
- Work with the division's management and the Department Purchasing Card Coordinator to determine who is eligible for a Purchasing Card, coordinating cardholder limits, alerting management of any spending concerns through the bank summary review, and keeping records of all cardholders.
- Complete Purchasing Cardholder Account Action Request form (Attachment 6) and obtain an authorized signature on the form. The authorized signature must be an original signature that has been submitted by the division and is on file with the Department Purchasing Card Coordinator for payment and procurement transactions.
- Ensure potential and current cardholders have access to the DNR Purchasing Card Policy and Procedures and the DNR Purchasing Card Cardholder agreement.

 Missouri Department of Natural Resources Administrative Policies and Procedures		
Chapter 7 Financial Management/Purchasing Purchasing Policy		
Purchasing Card Procedures	Effective date	Revised
Number: 7.12-01	June 25, 2012	

- Process any permanent changes requested by the cardholder which fall within the purchasing card guidelines. Complete a Purchasing Cardholder Account Action Request form (Attachment 6) and send it to the Department Purchasing Card Coordinator.
- Review and ensure card destruction when a cardholder assumes different duties within the Division that do not require the use of the purchasing card or upon termination of the cardholder's employment. Ensure completion of the Purchasing Cardholder Account Action Request form (Attachment 6) upon destruction of the card.
- For an employee on extended leave of absence for one month or more, card limits should be temporarily suspended. Complete a Purchasing Cardholder Account Action Request form (Attachment 6) and submit it to the Department Purchasing Card Coordinator.
- Forward a completed State of Missouri Visa Purchasing Card Dispute form (Attachment 8) to the Department Purchasing Card Coordinator if a discrepancy appears on a monthly billing statement that cannot be resolved between the cardholder and the vendor.

Authorized Approver Responsibilities

- Ensure the cardholder has attached a credit slip, charge slip, packing slip, or cash register slip, etc., for each item listed on the monthly statement. Do not send a transaction for payment approval without the attached slips, etc.
- Verify the vendor name on the monthly billing statement agrees with the credit slip, etc., supplied by the cardholder. If the vendor name does not agree, work with the cardholder to resolve the discrepancy.
- Ensure the "Ship To" address on the documentation appears to be correct. If not, question the cardholder or other appropriate personnel.
- Review and approve request to use the Purchasing Card for third party processor transactions such as PayPal. Ensure the goods or services are for official State business, the transaction is from an appropriate vendor, and the only payment option is via the third party processor.
- Request written justification from the cardholder for any sales tax charges. Ensure the cardholder is working with the vendor to correct the error. If the sales tax issue is not resolved within a reasonable period, report the status to Division Purchasing Card Coordinator for resolution.
- Request written justification from the cardholder for any purchases which appear inappropriate. This justification must be approved.

 Missouri Department of Natural Resources Administrative Policies and Procedures		
Chapter 7 Financial Management/Purchasing Purchasing Policy		
Purchasing Card Procedures	Effective date	Revised
Number: 7.12-01	June 25, 2012	

- Reconcile the monthly billing statement to ensure all purchases have been documented properly. The certification statement along with the cardholder's signature is required on the statement certifying the review and reconciliation have been completed, and that all charges appear to be in accordance with all State and Department purchasing and procurement regulations.
- Ensure all monthly billing statements and supporting documentation are sent to financial staff within five (5) working days of receipts of the statement from UMB, so payments can be made to the bank by the required payment due dates (30 days from the statement due date).

DEPARTMENT PAYMENT PROCESSING STAFF

The Department payment and procurement staff responsibilities include but are not limited to:

- Review the statement for appropriate certifications statements and original signatures by the cardholder and authorized approver.
- Review written justification from the cardholder and, if necessary, obtain approval for payment.
- Ensure compliance with all State and Department rules and policies.
- Maintain proper security flow approval in SAM II Financial to ensure separation of duties.

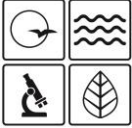
Monthly payment coding

Charge any sales tax, awaiting correction, to the same object code as the purchase.

When a cardholder invoice is submitted for payment, the invoice number to be used is the number in the invoice field of the interfaced PVQ document. The interfaced PVQ documents are numbered as follows:

PVQ XXX ZYMMBBBBBB9

- 'XXX' is replaced by the agency number
- 'Z' is the designated document number prefix
- 'Y' indicated the billing year
- 'MM' indicates the billing month
- 'BBBBBB' is replaced by the last 6-digits of the card number
- '9' is replaced by a sequential number to make unique document numbers for the same card number throughout the month. In most cases it will be a '0'.

 Missouri Department of Natural Resources Administrative Policies and Procedures		
Chapter 7 Financial Management/Purchasing Purchasing Policy		
Purchasing Card Procedures	Effective date	Revised
Number: 7.12-01	June 25, 2012	

The authorized approver is responsible for ensuring charges are in accordance with statewide and Department regulations.

VENDORS NOT ACCEPTING PURCHASING CARDS

Any vendor falling within the purchasing guidelines is considered a potential vendor of the Purchasing Card, even if they do not accept credit cards today. If a vendor does not currently accept credit cards for payment, complete a Vendor Non-Acceptance Form (Attachment 9) and forward it to the Department Purchasing Card Coordinator through the Division Purchasing Card Coordinator. The Department Purchasing Card Coordinator will submit the form to the bank, who will contact the potential vendor regarding the acceptance of the Purchasing Card.

ANNUAL CARD ASSESSMENT

An assessment of card usage will be completed annually. This assessment will be conducted as follows:

- a. After the close of each fiscal year, the Department Purchasing Card Coordinator will receive a spreadsheet from OA reflecting the spending trends over the past year for all accounts.
- b. The Department Purchasing Coordinator will distribute this information to the Division Purchasing Card Coordinator(s). The Division Purchasing Card Coordinator(s) must analyze each account to determine if single transaction and monthly cycle limits are commensurate with actual spending, if long-term inactive accounts can justifiably remain open, and to ensure only authorized employees have accounts.
- c. Upon return of this analysis by the Division Purchasing Card Coordinator(s), the Department Purchasing Card Coordinator shall make the indicated changes via the on-line maintenance tool and document the changes and return the spreadsheet to OA within 30 days of receipt. Documentation of the annual assessment should be retained for audit purposes.

MISSOURI DEPARTMENT OF NATURAL RESOURCES
Department and Division Staff Contacts

Department Purchasing Card Coordinator and Back-up

Coordinator: Division of Administrative Support
Kelly Copeland, Administrative Office Support Assistant
(573) 751-1769
Back-Up: Denise Massman, Procurement Officer
(573) 522-3299

Division Purchasing Card Coordinators and Back-ups

Division of Environmental Quality

Coordinator: Linda Jaegers
DEQ Administration
(573) 751-8730

Back-Up: Deanna Boland
DEQ Administration
(573) 522-2486

Jodi Gerling
DEQ Administration
(573) 526-9010

Division of State Parks

Coordinator: Mary Stiefferman
Financial and Information Resources Management
(573) 751-8661

Back-Up: Sue Steidley
Financial and Information Resources Management
(573) 751-8460

Division of Geology & Land Survey

Coordinator: Nona Lancaster
DGLS Administration
(573) 368-2123

Back-Up: Marcia Sterling
DGLS Administration
(573) 368-2107

Director's Office/Division of Administrative Support/Water Resources

Coordinator: Terri Oesterly
DAS Administration
(573) 526-1600

Back-Up: Leigh Ann Wilbers
DAS General Services
(573) 526-5432

Division of Energy

Coordinator: Robert Mock
Fiscal Section
(573) 751-5955

Back-Up: Sharon Tejan
Fiscal Section
(573) 526-3340

Soil and Water Conservation

Coordinator: Vacant
SWCP Administration
(573) 751-1173

Back-Up: Terri Oesterly
DAS Administration
(573) 526-1600

Allowable Purchases

The State Purchasing Card may be used to purchase items classified as commodities such as consumable supplies, maintenance materials, parts, and other miscellaneous purchases.

The following list provides examples of allowable purchases. This list is not intended to be a complete list of allowable purchases that can be made with the Purchasing Card, but is provided to assist you in determining a general idea of acceptable transactions. If you are uncertain whether a purchase is allowable on the Purchasing Card, contact your Division and/or Agency Purchasing Card Coordinators.

Allowable Purchase Descriptions

- Freight
- Fuel (bulk purchases and non-motor vehicle use)
- Printing and Photography Supplies
- Film Processing (if the processor is a corporation)
- Operating and Maintenance Supplies – Transportation Vehicles
- Operating and Maintenance Supplies – Other Mechanical Equipment
- Household, laundry and kitchen supplies and materials
- Items on Price Agreements, especially blanket price agreements (*if they are not 1099 reportable services and greater than \$9,999.99*)
- Power plant supplies don't think we purchase any
- Small tools
- Supplies used in manufacturing and printing
- Electronic Data Processing Supplies
- Housekeeping Supplies
- Maintenance Supplies – Building and Grounds
- Publications and Subscriptions
- Other Technical and Specialized Supplies
- Food for receptions, including caterers
- Mailing Services (if the vendor is a corporation)
- Bulk postage (e.g. postage meters)
- Large truck repairs (over the road tractors with breakdowns on the road)
- Utilities
- Travel Related Expenses excluding meals
- Services less than \$10,000

Unallowable/Excluded Purchases

The State Purchasing Card may **not** be used to purchase items that are not in accordance with the State of Missouri's payment and procurement rules and regulations.

The following list provides examples of unallowable/excluded purchases. This list is not intended to be a complete list of unallowable/excluded purchases that can be made with the Purchasing Card but is provided to assist you in determining a general idea of unacceptable transactions.

Unallowable/Excluded Purchases

- Alcoholic Beverages
- Employee meals while in travel status (*these should be reimbursed on an expense report*)
- Gasoline (*all, except bulk purchases and non motor vehicle*)
- Hospitality or Entertainment
- Items for which payment is made by interagency billing (*e.g., Missouri Vocational Enterprises and State Printing*)
- Personal Items
- Postage Stamps (*except bulk postage in metered machines*)
- Printing services should be procured using OA Printing unless a waiver from OA is obtained
- Purchases involving trade-ins
- Purchases that by-pass existing procurement or payment procedures
- Services that are 1099 reportable and are greater than \$9,999.99
- Splitting a purchase into multiple transactions to bypass established single transaction or monthly billing cycle dollar limits
- Missouri state sales tax (See Attachment 5 for the current State of Missouri tax exempt letter.)
- Weapons, Ammunition

MISSOURI DEPARTMENT OF NATURAL RESOURCES STATE PURCHASING CARD CARDHOLDER AGREEMENT

<i>Name of Cardholder:</i>	<i>Cardholder Business Address:</i>
<i>Department Name & Number:</i>	<i>Cardholder Business Phone Number:</i>
Natural Resources/780	
<i>Supervisor's Name & Title:</i>	<i>Supervisor's Phone Number:</i>

Cardholder agrees to accept responsibility for the protection and proper use of the State Purchasing Card (SPC) in accordance with the terms and conditions below:

1. Cardholder agrees to provide the supporting receipts, invoices, credit slips and any other required documentation from the vendor for each transaction as designated in department policies and procedures. Failure to report or document any purchase may be deemed an improper use of the SPC.
2. If the card is lost or stolen, cardholder shall notify UMB and department coordinator immediately.
3. Cardholder's department shall be responsible for all charges, including fees and interest, incurred from the proper use of the SPC.
4. **THE CARDHOLDER MAY NOT MAKE PERSONAL PURCHASES ON THE CARD.** Cardholder understands that he/she shall be personally liable for any improper use of the SPC and agrees to pay to the issuer of the card such use (such issuer shall be a third party beneficiary under this agreement), other than improper use as the result of a lost or stolen card which was immediately reported as required in paragraph 2, including fees and interest assessed against the improper purchase. Cardholder understands that his/her improper use of the SPC may be cause for disciplinary action by the department including termination and that improper use of the SPC may subject cardholder to criminal prosecution. Cardholder understands that the department may withhold amounts attributable to improper use by the cardholder from any paycheck or other State of Missouri warrant which may be payable to the cardholder.
5. Cardholder understands that should his/her employment with the department terminate for any reason, the SPC must be returned to the department coordinator. Cardholder also understands that the department may withdraw authorization to use the SPC and require the return of the SPC at any time for any reason.
6. Cardholder understands that use of the SPC is primarily for purchases of less than \$1,000 per purchase but can be used for others, subject to individual card limitations and exceptions, for use in official state business. All purchases must comply with state accounting and purchasing statutes, regulations, and policies including all policies the cardholder's department implements in the use of the SPC.
7. The following items may not be purchased with the SPC; however, the list is not all inclusive:
 - Alcoholic beverages
 - Cash advances
 - Personal Items
 - Food (while in travel status)
 - Gasoline (with the exception of bulk fuel purchases)
 - Purchases that by-pass existing procurement and payment procedures
 - Hospitality or Entertainment
 - Items for which payment is made by interagency billing (e.g., MVE and State Printing)
 - Missouri state sales tax
 - Weapons, ammunition

If in doubt whether a purchase is authorized under this agreement through the use of the SPC, cardholder understands that he/she should seek prior approval from the division coordinator/authorized designee or department coordinator. Such approval presumes the proper use of the SPC.

8. Cardholder acknowledges by his/her signature to this agreement, that he/she has received training in the proper use of the SPC; has received, read and understands the department's Purchasing Card Process Manual; and has read and understands this agreement.

Cardholder Signature: _____ Date: _____

Card # _____

State of Missouri

EXEMPTION FROM MISSOURI SALES AND USE TAX ON PURCHASES

Issued to:

MO DEPT OF NATURAL RESOURCES
205 JEFFERSON ST
JEFFERSON CITY MO 65101

Missouri Tax I.D.
Number: 12561533

Effective Date:
07/11/2002

Your application for sales/use tax exempt status has been approved pursuant to Section 144.030.1, RSMO. This letter is issued as documentation of your exempt status.

Purchases by your Agency are not subject to sales or use tax if within the conduct of your Agency's exempt functions and activities. When purchasing with this exemption, furnish all sellers or vendors a copy of this letter. This exemption may not be used by individuals making personal purchases.

Agents or contractors may not claim or benefit from your Agency's exempt status. Contractors paying for construction materials to fulfill a contract with your Agency must pay sales tax on all such materials. Only purchases of construction materials that are directly billed to your Agency may be purchased exempt from sales tax.

Sales by your Agency are subject to all applicable state and local sales taxes. If you engage in the business of selling tangible personal property or taxable services at retail, you must obtain a Missouri Retail Sales Tax License and collect and remit sales tax.

This is a continuing exemption subject to legislative changes and review by the Director of Revenue. If your Agency ceases to qualify as an exempt entity, this exemption will cease to be valid. This exemption is not assignable or transferable. It is an exemption from sales and use taxes only and is not an exemption from real or personal property tax.

Any alteration to this exemption letter renders it invalid.

If you have any questions regarding the use of this letter, please contact the Division of Taxation and Collection, P.O. Box 3300, Jefferson City, MO 65105-3300, Phone 573-751-2836.

(876452)

UMB Bank – VISA Card Center
PURCHASING CARDHOLDER ACCOUNT ACTION REQUEST
STATE OF MISSOURI
DEPARTMENT OF NATURAL RESOURCES

<input type="checkbox"/> New Account <input type="checkbox"/> Standard <input type="checkbox"/> Multipurpose <input type="checkbox"/> Reissue Replacement Card <input type="checkbox"/> Request Lost/Stolen Replacement <input type="checkbox"/> Change Reporting Level <input type="checkbox"/> Change Account Address <input type="checkbox"/> Change Control Account <input type="checkbox"/> Change Authorization Strategy <input type="checkbox"/> Close Account and/or destroy card <ul style="list-style-type: none"> • Destroyed by/date: _____ • Witnessed by/date: _____ <input type="checkbox"/> Account Cycle Controls <input type="checkbox"/> Total Cycle Dollar Limit \$ _____ <input type="checkbox"/> Max \$ per Transaction \$ _____	<input type="checkbox"/> Update Account Information <input type="checkbox"/> Emergency Card Replacement <input type="checkbox"/> Authorization Override <input type="checkbox"/> Rush Card Request <input type="checkbox"/> Statement Copy <input type="checkbox"/> Sales Draft Copy <input type="checkbox"/> Other _____ _____ _____ _____
Account Number	
Cardholder Name	
Division/Program/Facility	
Social Security Number(last 4)	XXX-XX- _ _ _ _
Position Title	
Statement Address (Business address at DNR)	
City / State / Zip	
Business Telephone Number	
Authorization Strategy #	
SAM II Org./Interface Inst.	
Special Instructions	

	x	
Date of Request		Program or Authorized Designee Signature (if applicable)
	x	
Date Authorized (required)		Division Purchasing Card Coordinator Signature
	x	
Date Authorized (required)		Department Purchasing Card Coordinator Signature

**DEPARTMENT OF NATURAL RESOURCES
Purchasing Card Acceptance Form**

Cardholder Name _____

Signature _____

Date _____

BANK CARD NUMBER AND CARD EXPIRATION DATE

Number XXXX XXXX XXXX XXXX Exp. Date 01/12

DIVISION PURCHASING CARD COORDINATOR or AUTHORIZED DESIGNEE

I certify receipt of the above card and that the purchasing card will be kept in a secure location until given to the cardholder. The card information will be kept confidential and will not be given to unauthorized personnel.

Signature _____

Date _____

**DEPARTMENT PURCHASING CARD COORDINATOR or AUTHORIZED
DESIGNEE**

I certify receipt of the above card and that the purchasing card will be kept in a secure location until given to the cardholder. The card information will be kept confidential and will not be given to unauthorized personnel.

Signature _____

STATE OF MISSOURI

VISA PURCHASING CARD DISPUTE FORM



Cardholder Name: _____

Account Number: _____

Agency and Division Name: _____

Business Phone: _____

TRANSACTION INFORMATION

Merchant Name: _____

Amount of Dispute _____

Date of Transaction: _____

Reference Number of Transaction from Statement _____

DISPUTE DETAILS

Please mark the appropriate dispute reason listed below and if indicated, provide the requested documentation.

- ☐ Need a copy of the transaction in order to submit payment.
- ☐ I do not recognize the above merchant. I am asking that the merchant provide me with more information to help identify whether or not the charge is valid. All valid cards issued to this account are in my possession.
- ☐ Although I did engage in the above transaction, I am disputing \$ _____ of the above charge. I have contacted the merchant and attempted to resolve the matter. I have provided the details below.
- ☐ Amount is to be billed to a different UMB card number. UMB card number: _____
- ☐ Incorrect Amount. *Must provide copy of receipt.* I was billed \$ _____ but should have been billed \$ _____
- ☐ Duplicate Posting. The original transaction posted to my statement for \$ _____ on _____ date.
- ☐ I returned the merchandise to the merchant on _____ date. The reason for return is listed below. *Must provide proof of return.*
- ☐ I have a credit slip and the credit has not posted to my account. *Must provide copy of credit slip.*
- ☐ To best of my knowledge I, nor anyone authorized by me, received the goods or services represented by the charge. I also certify that I, nor anyone with my permission, engaged with the above merchant in any manner.
- ☐ I have not received the merchandise and it was to be delivered on _____ date.
Must give dates when the merchant was contacted to check on the status of the order & their response below.
- ☐ I cancelled a guaranteed late arrival hotel reservation on _____ date at _____ time & cancellation # is: _____
- ☐ Other. Details of the dispute have been provided below.

ADDITIONAL INFORMATION REGARDING THE DISPUTED CHARGE

SEND THIS FORM TO:

UMB Bank Card Center
 ATTN: PURCHASING CARD DISPUTES
 P.O. BOX 419734
 KANSAS CITY, MO 64141
 FAX: 816-843-2485

 Cardholder's Signature & Today's Date

STATE OF MISSOURI
Vendor Non-Acceptance Form

Department: _____

Cardholder Name: _____

Agency Name: _____

Date: _____

Vendor Information:

State Vendor #: _____ (If Known)

Vendor Name: _____

Address: _____

City State Zip

Phone: () _____

Would you use this vendor routinely if they DID accept the Purchasing Card?

Yes _____ No _____

What is the value of the order you WOULD have placed? _____

Comments: _____

Instructions: Cardholders who encounter vendors who will not accept the State of Missouri Purchasing Card should fill out the information requested above and fax the completed form to: UMB 816/843-2485.